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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 4987/2026 & CM APPL. 24430/2026

SUNIL ARORA .....Petitioner

Through: Mr. Manindra Dubey and Mr. Sudhakar Dubey, Advocates.

versus

SECRETARY DERC AND ORS. .....Respondents

Through: Mr. Anirudh D., ASC for R-1.
Ms. Maitreyee Jagat Joshi, CGSC & Mr. Ayush Kasana and Ms. Bhawna, Advocates for R-2.
Mr. Dalip Kumar V., O/o Electrician Ombudsman, for R-4.
Ms. Maitreyee Jagat Joshi, SPC with Ms. K. Joshi, G.P.

CORAM:
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **21.05.2026**

1. The Petitioner's case is that the Office of the Electricity Ombudsman has deducted TDS @ 20% to 30% from the amounts paid to him during the Financial Years 2022-23, 2023-24 and 2024-25. The Petitioner states that he has filed his income tax returns on the basis of such deductions. However, for the purposes of seeking refund of tax and filing/revising his income tax returns, the Petitioner requires the requisite TDS certificate in Form 16A from the Office of the Electricity Ombudsman.

2. Accordingly, the present petition is disposed of with a direction to the Office of the Electricity Ombudsman to furnish to the Petitioner the requisite

Form 16A in respect of the TDS deducted from the amounts paid to the Petitioner during the aforesaid financial years, within a period of four weeks.

3. Upon receipt of the said certificates, the Petitioner shall be at liberty to file/revise his income tax returns and seek such refund or other reliefs as may be permissible in accordance with law.

4. It is clarified that this Court has not examined the merits of the Petitioner's claim regarding the rate of TDS deduction, applicability of Sections 194J or 44ADA of the Income Tax Act, 1961, or his claim for refund. All rights and contentions of the parties in that regard are left open.

5. The petition is disposed of in the above terms.

SANJEEV NARULA, J

MAY 21, 2026
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